Commissioners: Robert Mould, *Chair* Winston Wong, *Vice-Chair* Tracy Bean Jack Legal James Peters Calvin Foo Pham Kenna StormoGipson

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CITY COUNCIL

CITY AND COUNTY OF HONOLULU

HONOLULU, HAWAII 96813-3077

DIGITAL SUMMARY

2021 OAHU REAL PROPERTY TAX ADVISORY COMMISSION Meeting: **Tuesday, March 15, 2022** at **2:00 P.M.** Honolulu Hale, Conf. Rm. 101 and virtually via WebEx <u>https://youtu.be/80hKrFxjkJ8</u>

I. CALL TO ORDER

The fourteenth meeting of the 2021 Oahu Real Property Tax Advisory Commission ("ORPTAC") was called to order at 2:00 p.m. by ORPTAC Chair, Robert "Rocky" Mould.

II. ROLL CALL

Quorum present. Chair Mould and Commissioners Tracy Bean, Jack Legal and Calvin "Foo" Pham were present virtually via WebEx at the meeting; Commissioners James "Aki" Peters was present in person and Vice-Chair Wong and Commissioner StormoGipson were excused.

Commission Aide George White from the Office of Council Services was present.

III. ORAL TESTIMONY & WRITTEN TESTIMONY

At 2:05 p.m., there being no testifiers, testimony was closed.

At 2:06 p.m., Commission Aide White noted the written testimony received and provided to the Commissioners.

IV. RATES & CLASSIFICATIONS SUBCOMMITTEE PRELIMINARY REPORT

At 2:09 p.m., Chair opened the floor for a brief presentation from the Rates & Classifications Subcommittee. Commissioner Pham provided an overview of the Subcommittee's preliminary report with comments from fellow Subcommittee members.

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V. DISCUSSION

At 2:12 p.m., Chair Mould opened the floor to discussion regarding the Budget Committee meeting on March 2, 2022. Commissioners engaged in discussion to recap the meeting, as well as discussed Bill 9 (2022) (Empty Homes Tax) and noted that the Subcommittee on Rates and Classifications is considering briefly addressing any outstanding issues related to Bill 9 (2022) in the Commission's final report.

At 2:39 p.m., Commissioner Bean joined the meeting virtually.

At 2:41 p.m., Chair Mould touched upon references to the Maui County residential real property tax classification system and addressed the anticipated scheduling of subject matter experts from Maui County to discuss that with the Commission.

At 2:42 p.m., Chair Mould opened discussion regarding the retiering or restructuring of Honolulu's existing Residential Real Property Tax Classification(s). Commissioners Peters and Pham shared the ongoing discussion occurring within the Rate & Classifications Subcommittee regarding the matter, potential recommendations under consideration, and Commissioners further conversed on the topic.

At 2:55 p.m., Commissioner Peters queried whether RPAD Administrator Takara could provide a data set of the tiering thresholds/ranges, and breakdown of all the residential properties into quartiles, etc... The Commission will follow-up with RPAD in writing to specify the request for information.

At 3:03 p.m., Chair Mould solicited comments on any additional objectives or topics the Commission wishes to address for possible inclusion in the final report. Chair Mould referenced renewable energy related projects on agricultural lands, specifically those affected by Bill 39 (2021) as well as pending state legislation.

At 3:10 p.m., Commissioner Legal queried regarding additional state legislation related to historic homes and their definition, and whether that has any impact upon the historic homes exemption previously discussed. Commissioner Pham noted that from the Subcommittee's perspective, the 5 or so exemptions yet to be decided upon are in the hands of the Commission with no additional input anticipated from the Subcommittee itself.

At 3:14 p.m., Chair Mould also provided brief comments pertaining to the continuing conversation related to the Homeowner's Exemption and considering the various options in how best to adjust that.

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VI. ANNOUNCEMENTS

At 3:15 p.m., Commission Aide White indicated that Maui County Council Vice-Chair (and Budget Chair) Rawlins-Fernandez, has indicated that 4/23/22 and 4/28/22 are dates that may work for her to meet with the Commission, and may also work for representatives from Maui County RPAD. Commission Aide White solicited input from Commissioners regarding dates for future meetings.

VII. SCHEDULING OF NEXT MEETING

The next meeting of the Commission will be April 7, 2022 at 2:00 p.m.

VIII. ADJOURNMENT

Chair Mould adjourned the meeting at 3:45 p.m.